

REG-33-014 DETERMINATION BY THE COMMISSIONER

014.01 Notification of the Findings and Order of the Commissioner under all proceedings shall be served on the petitioner. Notice shall be in writing and shall state the findings of fact and conclusions of law reached by the Commissioner. The findings of fact shall consist of a concise statement of the conclusions upon each contested issue of fact. The petitioner may initiate an appeal after service is made of the Tax Commissioner's decision or Findings and Order. If service is by certified mail, return receipt requested, service upon the petitioner will be considered to have been completed as of the date of deposit in the United States post office. If notice is served personally, service upon the petitioner will be considered to have been completed as of the date of delivery.

(Sections 77-303, 77-27,126, 77-27,127, 77-27,128, 84-915, and 84-917, R.R.S. 1943. September 15, 1975.)